



# Finance Act 2008

## 2008 CHAPTER 9

### PART 3

#### CAPITAL ALLOWANCES

##### *Supplementary provision*

#### **88 Power to make consequential and transitional provision**

- (1) The Treasury may by order make such amendments (including repeals and revocations) of enactments or instruments as may appear appropriate in consequence of, or otherwise in connection with, sections 71 to 87.
- (2) The Treasury may by order make such transitional or saving provision as may appear appropriate in consequence of, or otherwise in connection with, those sections.
- (3) An order under subsection (1) may make transitional provision and savings.
- (4) An order under subsection (1) or (2) may—
  - (a) make different provision for different cases, and
  - (b) include provision having effect in relation to times before the order is made if that provision does not increase any person's liability to tax.
- (5) An order under subsection (1) or (2) is to be made by statutory instrument.
- (6) A statutory instrument containing an order under subsection (1) or (2) is subject to annulment in pursuance of a resolution of the House of Commons.

**Changes to legislation:**

Finance Act 2008, Section 88 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)